

Exhibit 15

Veillette, Rebecca

From: Adam@MillRiverCapital.com
Sent: Tuesday, June 04, 2013 8:41 AM
To: Wells, Peter; Ben-Jacob, Michael
Cc: Jérôme LHOTE (jhote@argremgt.com)
Subject: FW: MIL01 Balances 2012

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa
 Trustee
 Mill River Capital Management Pension Plan
 e-mail: adam@MillRiverCapital.com

From: Custody [mailto:Custody@solo.com]
Sent: Thursday, May 23, 2013 10:41 AM
To: Adam@MillRiverCapital.com
Cc: Custody
Subject: MIL01 Balances 2012

Quartet Investment Partners LLC ✓
 Adam La Rosa
 Mill River Capital Management LLC Trust ✓
 Mill River General Partnership

		Entries	Balance
MIL	22/10/2012 Withholding Tax refund - Denmark TDC A/S	492,283.27	492,283.27
MIL	24/10/2012 Cash Transfer	-379,053.00	113,230.27
MIL	25/10/2012 Withholding Tax refund - Denmark TDC A/S	1,271.62	114,502.09
MIL	01/11/2012 Cash Transfer	-69,820.58	44,681.51
MIL	20/11/2012 Cash Transfer	-39292.73	5,388.78
MIL	13/12/2012 October Invoice Paid	-1,244.00	4,144.78
MIL	13/12/2012 November Invoice & Brokerage Paid	-4,144.78	0.00
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Solo Capital Partners LLP

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custody@solo.com
www.solo.com

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Wells, Peter

From: Adam@LionAdvisory.com
Sent: Tuesday, June 04, 2013 8:40 AM
To: Wells, Peter; Ben-Jacob, Michael
Cc: Jérôme LHOTE (jlhote@argremgt.com)
Subject: FW: LIO01 Balances 2012

Categories: RETAIN

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa
 Authorized Representative
 Lion Advisory Inc. Pension Plan
 e-mail: adam@LionAdvisory.com

Lion Advisory Inc Trust
 Adam La Rosa ✓
 Querat Investments Partners LLC -
 Lion Advisory General Partnership

From: Custody [mailto:Custody@solo.com]
Sent: Thursday, May 23, 2013 10:39 AM
To: Adam@LionAdvisory.com
Cc: Custody
Subject: LIO01 Balances 2012

		Entries	Balance
LIO	22/10/2012 Withholding Tax refund - Denmark TDCA/S	616,943.86	616,943.86
LIO	24/10/2012 Cash Transfer	-461,316.00	155,627.86
LIO	01/11/2012 Cash Transfer	-110,152.42	45,475.44
LIO	15/11/2012 Cash Transfer	-39,370.08	6,105.36
LIO	13/12/2012 October Invoice Paid	-1,244.00	4,861.36
LIO	13/12/2012 November Invoice & Brokerage Paid	-4,616.09	245.27
			245.27

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Veillette, Rebecca

From: Adam@CaliforniaCatCo.com
Sent: Tuesday, June 04, 2013 8:38 AM
To: Wells, Peter; Ben-Jacob, Michael
Cc: Jérôme LHOTE (jlhole@argremgt.com)
Subject: FW: CAL01 Balances 2012

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa
 Authorized Representative
 California Catalog Company Pension Plan
 e-mail: adam@CaliforniaCatCo.com

From: Custody [mailto:Custody@solo.com]
Sent: Thursday, May 23, 2013 10:38 AM
To: Adam@CaliforniaCatCo.com
Cc: Custody
Subject: CAL01 Balances 2012

*California Catalog Company LLC Trust
 Adam La Rosa
 Quartet Investment Partners LLC ✓
 ↗ California Catalog General Partnership*

Q - Manager - Manager Name Matt		Entries	Balance
CAL	05/10/2012 Withholding Tax refund - Denmark TDCA/S	453,724.17	453,724.17
CAL	24/10/2012 Cash Transfer	-352,498.00	101,226.17
CAL	01/11/2012 Cash Transfer	-56,800.96	44,425.21
CAL	13/12/2012 October Invoice Paid	-1,244.00	43,181.21
CAL	13/12/2012 November Invoice & Brokerage Paid	-4,517.42	38,663.79
			<u>38,663.79</u>

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Veillette, Rebecca

From: adam@delvianp.com
Sent: Tuesday, June 04, 2013 8:39 AM
To: Wells, Peter; Ben-Jacob, Michael
Cc: Jérôme LHOTE (jhote@argremgt.com)
Subject: FW: DEL01 2012 Balances

Peter/Michael,

Not sure if you got these as I sent them while traveling so they may not have gone through – but here are the actual cash balances for 2012.

Please let me know if you have any question. Considering we'll need multiple signatures let's try to get these FBARs down by next week.

Best,

Adam La Rosa
 Authorized Representative
 Delvian LLC Pension Plan
 e-mail: adam@Delvianp.com

Delvian LLC Pension Plan Trust
Adam La Rosa
Quartet Investments, Partners LLC
↳ Delvian General Partnership

From: Custody [mailto:Custody@solo.com]
Sent: Thursday, May 23, 2013 10:38 AM
To: adam@delvianp.com
Cc: Custody
Subject: DEL01 2012 Balances

		Entries	Balance
DEL	22/10/2012 Withholding Tax refund - Denmark TDC A/S	534,684.68	534,684.68
DEL	24/10/2012 Cash Transfer	-406,474.00	128,210.68
DEL	01/11/2012 Cash Transfer	-83,264.53	44,946.15
DEL	20/11/2012 Cash Transfer	-39,292.73	5,653.42
DEL	13/12/2012 October Invoice Paid	-1,244.00	4,409.42
DEL	13/12/2012 November Invoice & Brokerage Paid	-4,409.42	0.00
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Veillette, Rebecca

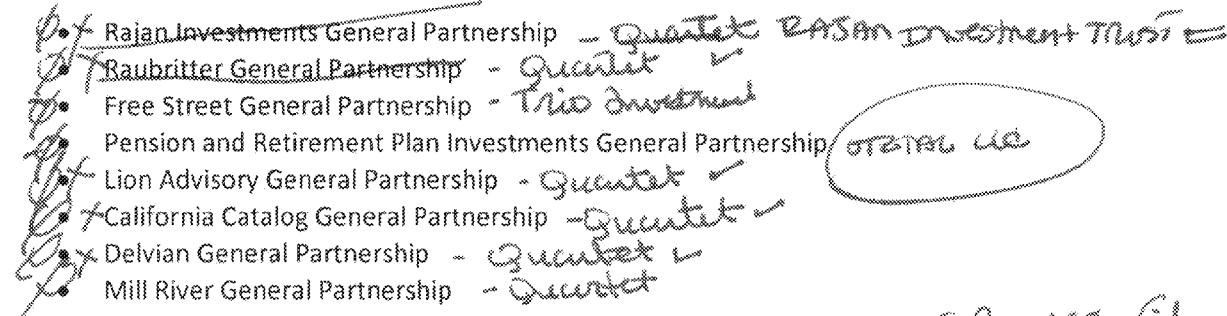
From: Wells, Peter
Sent: Wednesday, June 12, 2013 6:01 PM
To: 'John H. van Merkenstein, III'; Matthew Stein; 'Adam Larosa'; Jérôme LHOTE; Richard Markowitz
Cc: Ben-Jacob, Michael; Veillette, Rebecca; 'rcarlen@mgirepetti.com'
Subject: FBARS
Categories: RETAIN

All:

Further to our various discussions we are working on the FBARS for the group. We expect to have the FBARS ready for circulation on Monday.

In addition, as Adam and I just discussed, we will need to obtain EINs for the various general partnerships as EINs are necessary for the FBAR filings with respect to those entities. We will move that forward and get the necessary EINs.

As you recall, the General Partnerships that were formed effective last year are as follows:

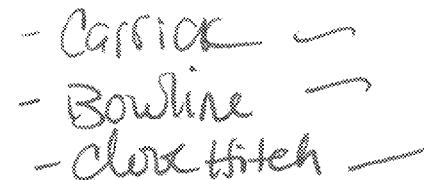


- ✓ Rajan Investments General Partnership - Quantek
- ✓ Raubritter General Partnership - Quantek
- ✓ Free Street General Partnership - Trio Investors
- Pension and Retirement Plan Investments General Partnership - Other U.S.
- ✓ Lion Advisory General Partnership - Quantek
- ✓ California Catalog General Partnership - Quantek
- ✓ Delvian General Partnership - Quantek
- ✓ Mill River General Partnership - Quantek

In addition, these general partnerships will need to file income tax returns to the extent they required to file in a given. We will need to determine whether the partnerships needed to have filed returns for 2012 – and if so we will then coordinate having those returns filed. I have cc'd Ron Carlen on this email so that he is aware of the existence of these partnerships.

Let me know if you have any questions.

Regards,
Peter



- Caffick ✓
- Bowline ✓
- Cloe Hatch ✓

Non-client files

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Peter Wells

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